

ASSESSOR

GENERAL FUND 100 — 10370
Bruce Dear, Assessor

Budget Category	Actual 1999-00	Budget 2000-01	Department Requested 2001-02	CEO Rec 2001-02	Rec Change %	BOS Adopted 2001-02
Salaries & Benefits	\$ 3,622,809	\$ 4,293,609	\$ 5,109,013	\$ 4,755,775	11%	\$ -
Services & Supplies	\$ 420,987	\$ 675,089	\$ 656,212	\$ 656,212	-3%	\$ -
Other Charges	\$ -	\$ -	\$ -	\$ -	0%	\$ -
Fixed Assets	\$ 32,145	\$ 4,500	\$ 30,000	\$ -	-100%	\$ -
Other Financing Uses	\$ 55,500	\$ -	\$ -	\$ -	0%	\$ -
Chgs from Depts	\$ 23,886	\$ 130,170	\$ 60,176	\$ 60,176	-54%	\$ -
Gross Budget	\$ 4,155,327	\$ 5,103,368	\$ 5,855,401	\$ 5,472,163	7%	\$ -
Less: Chrgs to Depts	\$ -	\$ (63,650)	\$ (70,500)	\$ (70,500)	11%	\$ -
Net Budget	\$ 4,155,327	\$ 5,039,718	\$ 5,784,901	\$ 5,401,663	7%	\$ -
Less: Revenues	\$ (2,029,942)	\$ (1,830,550)	\$ (2,125,950)	\$ (2,140,000)	17%	\$ -
Net County Cost	\$ 2,125,385	\$ 3,209,168	\$ 3,658,951	\$ 3,261,663	2%	\$ -
Alloc. Positions	73	78	81	78	0%	0

Mission and Objectives

The mission of the Assessor's Department is to perform all property assessment duties that are constitutionally and statutorily directed to the County Assessor. The Assessor's Department will complete all assessment responsibilities at the least possible cost to the public, in a manner which is responsive and reflects quality, integrity and fairness.

To accomplish this mission, the department has identified the following objectives:

1. Secured Assessment Roll: Appraise all property subject to annual valuation: reappraise 10,000 parcels subject to Proposition 8 declines in value; appraise 12,000 parcels with new construction and 18,000 parcels subject to change of ownership; review 550 appraisal appeals; and perform 5,150 other appraisals. Create detailed, dynamic property maps and records for the purpose of creating an annual assessment roll containing over 122,500 parcels of property; review and process 38,000 recorded documents; develop an electronic base map for the Roseville area. (\$2,959,683 and 39.00 positions)
2. Supplemental Roll: Complete multiple, sequential tasks associated with continual enrollment and maintenance to the supplemental assessment roll representing 28,000 parcels and respond to public inquiries resulting from the complex nature of supplemental statutes. (\$1,288,063 and 18.00 positions)
3. Unsecured Roll Preparation: Appraise and enroll all unsecured property representing 16,500 assessments, which are primarily business property and fixtures subject to annual reappraisal. (\$349,208 and 6.50 positions)

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4. Exemptions/Exclusion Programs: Provide forms, determine eligibility, maintain supportive documentation and audit annual claims for 62,000 property tax exemptions. (\$332,034 and 3.50 positions)
5. Audit Program: Complete over 60 statutorily mandated property tax audits, and approximately 30 non-mandatory audits. (\$211,815 and 6.00 positions)
6. Secured Roll Maintenance: Maintain existing property maps, including maintenance of the countywide base map for the County Geographical Information System (GIS). Provide public inquiry data, routine file and electronic systems maintenance for 80,000 parcels. (\$234,714 and 5.00 positions)
7. Administration: Process all payroll, personnel and procurement documents; maintain correspondence and production logs; and coordinate preparation of the budget and other administrative reports and projects. (\$349,208 and 3.00 positions)

Performance Indicators & Measures

OBJ NO.	WORKLOAD/PERFORMANCE INDICATOR & MEASURE	UNIT OF MEAS.	1999-00 PR. YR. ACTUAL	2000-01 CURR. YR. EST.	2001-02 REQ. BGT. EST.	2001-02 REQ. BGT. \$'S	2001-02 REQ. POSIT.
1.	Total Secured Assessment Events	QNTY	70,262	70,400	76,000	\$1,891,677	39.00
	Cost per Event	Dollars	\$22.03	\$23.57	\$24.89		
2.	Total Supplemental Assessments	QNTY	27,505	25,000	28,000	\$823,264	18.00
	Cost per Assessment	Dollars	\$24.89	\$28.88	\$29.40		
3.	Total Assessments - Unsecured Roll	QNTY	15,658	15,433	16,500	\$223,196	6.50
	Cost per Assessment	Dollars	\$11.40	\$12.68	\$13.53		
4.	Total Exemptions	QNTY	55,220	57,500	62,000	\$212,219	3.50
	Cost per Exemption	Dollars	\$3.23	\$3.24	\$3.42		

Fiscal and Policy Issues

The AB 719 program provides funding to enhance property tax administration systems, including workload growth since FY 1993-94 in mandatory and non-mandatory audits; Proposition 8 decline-in-value assessments; canvass of property for new assessments; preparing a defense for each appeals case scheduled by the Assessment Appeals Board, and maximizing completeness and accuracy of the assessment roll. Without AB 719 funding the Assessor's budget would experience a significant increase in cost to the General Fund.

Recommended Expenditures

Recommended expenditures have increased due to the approved adjustments for salaries and benefits and merit increases, and full year costs for five new positions added in FY 2000-01. Also included is \$26,000 for converting the file system to an electronic format that may be included in the Clerk-Recorder's Imaging Project, and increased vehicle and communication costs for the additional staff.